

**Milwaukee County  
Department on Aging**

**PROPOSAL GUIDELINES AND REQUIREMENTS FOR  
PROGRAM AND SERVICE CONTRACTS: 2014**

### PURPOSE

The information in this package has been developed to assist agencies and organizations in their efforts to:

1. Determine whether their agency is or remains eligible for Department on Aging contracts.
2. Understand the criteria and review process that will be used to evaluate proposals to provide contractual services for the Department on Aging.
3. Understand what is expected of a Department on Aging service provider in terms of contract provisions, service delivery, and fiscal and service data reports.

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## **SECTION I**

### **DEPARTMENT ON AGING TIMETABLE FOR 2014 REQUEST FOR PROPOSALS (RFP)**

August 8, 2013	Official publication of RFP in three newspapers
August 12	RFP materials available to interested parties online at <a href="http://county.milwaukee.gov/bop">http://county.milwaukee.gov/bop</a> and, upon prior request, in person at Milwaukee County Department on Aging, Marcia Coggs Human Services Center, 1220 W. Vliet Street, Suite 302, Milwaukee, WI
September 3	Proposals due, in person, no later than 5:00 p.m., Milwaukee County Department on Aging, Marcia Coggs Human Services Center, 1220 W. Vliet Street, Suite 302, Milwaukee, WI
September 4 - October 15	Department on Aging staff and the Commission on Aging Service Delivery Committee Lead Reviewer read and score proposals
October 15, 22, and 29	Service Delivery Committee meets to review proposal analyses and make recommendations to the Commission on Aging for 2014 program and service contracts
November 15	Milwaukee County Commission on Aging reviews recommendations from the Service Delivery Committee and recommends to the Milwaukee County Board and/or Milwaukee County Executive the program and service contracts for 2014
December 12	Milwaukee County Board of Supervisors Committee on Finance, Audit, and Personnel reviews recommendations from Commission on Aging on 2014 program and service contracts totaling \$100,000 or more
December 20	Milwaukee County Board of Supervisors awards selected 2014 program and service contracts
By January 1, 2014	County Executive signs resolution approving 2014 program and service contracts; the Department on Aging and service providers execute 2014 contracts

## SECTION II

### Milwaukee County Department on Aging

#### Programs and Allocations

1.	Benefit Specialist/Legal Services	\$	398,501
2.	Community Outreach and Access Services to Southeast Asian American Elderly: Socialization, Education, and Recreation	\$	53,550
3.	Community Outreach and Access Services to Southeast Asian American Elderly: Translation and Interpretation	\$	32,850
4.	Nutrition Site Supervision at Hart Park Senior Center	\$	20,000
5.	Nutrition Site Supervision at Lakeside Senior Enrichment Program	\$	20,000
6.	Nutrition Site Supervision at Milwaukee Christian Center	\$	40,000
7.	Outreach and Services to Lesbian, Gay, Bisexual, and Transgender Elderly	\$	20,000
8.	Services to Asian American Elderly	\$	37,500
9.	Services to Native American Elderly	\$	84,572
10.	Specialized Elderly Transportation Services	\$	1,387,945
11.	Telephone Reassurance Services	\$	13,500

Contracts in the program and service areas listed above will be awarded for the period January 1, to December 31, 2014. At the option of the Department on Aging, and with the concurrence of the Commission on Aging, a contract may be recommended for contract renewal in the Department's Administrative Renewal process. That process allows for the renewal of a contract in one or two succeeding calendar year without a competitive Request for Proposals. If included in an Administrative Renewal process, a contract extension would be contingent upon satisfactory performance by the Provider, willingness of the Provider to extend the contract, inclusion of sufficient funds for extension in the Adopted County Budget for any year the contract is extended, and authorization by the Milwaukee County Board of Supervisors and/or the Milwaukee County Executive.

**IMPORTANT:** Applicants are advised that final budget and contract amounts in each service area are subject to the availability of Federal and State reimbursement and the approval of the Commission on Aging and the Milwaukee County Board of Supervisors.

### SECTION III

#### **BASIC REQUIREMENTS AND CRITERIA FOR EVALUATING DEPARTMENT ON AGING PROPOSALS**

##### **A. Basic Requirements**

All agencies interested in submitting a proposal for a Department on Aging Purchase (Unit Rate Reimbursement) or Grant (Cost Reimbursement) contract must comply with the following basic requirements. In addition, please refer to Section IV for additional contractual requirements.

1. Any qualified public, private non-profit, or proprietary agency may submit a proposal to provide programs or services for the Department on Aging. However, pursuant to the Wisconsin Bureau on Aging and Disability Resources Manual of Policies, Procedures, and Technical Assistance for The Wisconsin Aging Network, the Bureau must approve contracts with for-profit corporations.
2. Pursuant to the Wisconsin Bureau on Aging and Disability Resources Manual of Policies, Procedures, and Technical Assistance for The Wisconsin Aging Network, all applicants for Department on Aging contracts, whether non-profit or for-profit, must be incorporated.
3. Applications will be accepted only for the program and service areas described in the Proposal Guidelines and Requirements for Department on Aging Program and Service Contracts: 2014.
4. The proposed service must only serve older adults, defined as persons 60 years of age or older, unless otherwise specified in the Program/Service Guidelines or Specifications.
5. Unless otherwise specified by Program/Service Guidelines or Specifications, applicant agencies must have the capability to serve older persons who live in any part of Milwaukee County.
6. The amount of money allocated to each contract will be recommended by the Milwaukee County Commission on Aging and requires subsequent approval of the Milwaukee County Board of Supervisors and/or Milwaukee County Executive. The Comptroller must determine, prior to contract execution, that county has, or will have, necessary funds to pay the liability the county may incur under the contract.
7. All programs are to be operational and ready to accept clients on January 1, 2014.
8. All applicants must meet all requirements of Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, Title VI of the Civil Rights Act of 1964, and other applicable federal, state, and county laws and regulations.
9. Applicants for Department on Aging contracts must provide full disclosure of their funding sources and must identify the total cost of the proposed program or service to their agency. A complete agency-wide budget, listing all sources of revenue, must be submitted before a contract will be awarded. Such information is subject to verification and Public Information Laws.

10. All contract agencies are required to offer clients the opportunity to contribute toward the cost of the services they receive as specified in Section V of these Guidelines. Exceptions to this policy are noted in specific Program/Service Guidelines or Specifications.
11. Unless otherwise noted in Program/Service Guidelines or Specifications, all contract agencies are required to provide a ten percent non-federal matching share (equal to one-ninth of the Department on Aging contract award). This requirement can be met by in-kind as well as cash resources.
12. Applicants may also be required to participate in an on-site review to determine their capacity to meet Program/Service Guidelines or Specifications prior to contract award. Exceptions, if any, to this policy are noted in specific Program/Service Guidelines or Specifications.
13. All applicants must be willing to participate in and cooperate with other Commission on Aging and Department on Aging initiatives.
14. Unless otherwise indicated above, contracts will be awarded for the period January 1, to December 31, 2014.
15. All applicants must submit an original proposal, with original signatures, and four (4) copies for each Program or Service Area in which they are applying. The proposal(s) and copies are to be delivered in person to the Department on Aging, Marcia Coggs Human Services Center, 1220 West Vliet Street, Suite 302, Milwaukee, WI 53205, by 5:00 p.m. on September 3, 2013.

All original proposals and copies must be submitted in the following format:

- a. Typed or printed on plain white paper only (8½ inches x 11 inches).
- b. Pages must be typed or printed on one side only, with all pages consecutively numbered.
- c. A table of contents for the proposal must be included. Please do not include colored or tabbed index pages.
- d. Proposals must either be fastened with binder clips or posts in the upper left-hand corner or submitted unbound with holes punched for a 3-hole loose-leaf binder. Please do not submit binders or use spiral bindings.

**PROPOSALS WILL NOT BE CONSIDERED FOR FUNDING IN THE FOLLOWING INSTANCES:**

1. The proposal is not received by the deadline specified above. (If deemed necessary to maintain essential services to clients, a late proposal may be considered at the discretion of the Department.)
2. The applicant is unable or unwilling to comply with the terms or requirements of a Department on Aging contract.

3. The applicant does not submit a complete program budget that clearly justifies program expenses and/or unit of service costs.
4. The proposal narrative lacks sufficient information required in the Forms Packet, program specifications, or program/service guidelines to determine whether the applicant is capable of providing services.

Applicants whose proposals will not be considered for funding will be informed in writing of the reasons.

B. Criteria for Evaluating Department on Aging Proposals:

Contracts will be awarded by action of the Milwaukee County Board of Supervisors and/or Milwaukee County Executive upon recommendations of the Milwaukee County Commission on Aging. Proposals will be reviewed according to the timetable outlined on page 3 of these Guidelines.

All proposals for providing Department on Aging services will be evaluated in four major areas: (1) analysis of the applicant's ability to provide the proposed program or service to Milwaukee County's older adults and of the quality of the applicant's proposed program or service compared to that proposed by another applicant; (2) the applicant's cost to provide the proposed program or service and the quantity of services proposed by the applicant compared to the cost and quantity of program or service proposed by another applicant; (3) the impact on current Department on Aging clients and the potential impact on the administrative costs for the Department on Aging and Milwaukee County; and (4) the ability and commitment of the applicant compared to another applicant to pay its hourly workers \$8.99 or more and to provide all full-time employees with family supporting benefits similar to those it provides to full-time managerial, professional, and administrative personnel, including comparable health insurance coverage and pension plans.

The evaluation will be based on the information provided by the applicant in the proposal submitted. To receive full credit for their proposed program or service, applicants must therefore provide all required information requested in Exhibit I and Section VI, Program/Service Guidelines or Specifications, including required Appendices.

Recommendations for funding will weigh all four of the evaluation areas. Any evaluation area may outweigh the others in the selection process. Therefore, even if an agency's proposal scores the full 125 points under evaluation area (1), the decision to fund another agency's proposal may be made by the Department on Aging based on the other three evaluation areas.

A written application analysis will be developed for each complete, accepted proposal received by the proposal deadline. The analysis will incorporate each of the above four evaluation areas in making a recommendation to fund or not to fund a particular proposal.

## **OUTLINE OF PROPOSAL EVALUATION CRITERIA**

### **I. Program Analysis**

This section relates to an applicant's ability to provide a clear and documented narrative of the proposed program or service as outlined in EXHIBIT I: Section 2.0 Program Summary, and a justification of the program's costs as outlined in EXHIBIT I: Section 4.0 Budget Summary. The following lists the sections of the narrative and the budget justification and the maximum points that can be earned for each section.

#### **Section 2.0 Program Summary**

1. **Mission and Goals - 5 points.**
2. **Service Delivery Plan - 25 points.**
3. **Staffing Plan - 15 points.**
4. **Accessibility - 10 points.**
5. **Experience - 25 points.**
6. **Administrative Ability - 15 points.**
7. **Program Outcomes and Quality Assurance - 15 points.**
8. **Coordination Activities - 5 points**

#### **Section 4.0 Budget Summary**

9. **Budget Justification - 10 points.**

**MAXIMUM POSSIBLE PROPOSAL SCORE: 125 points**

### **II. Cost Analysis**

This section relates to the applicant's proposed cost to deliver the proposed program or service compared to other applicant service providers and in relation to the quality and quantity of the services to be provided. The reviewer's analysis will include: unit cost comparison and/or budget overview; total number of units of service to be provided; applicant's ability to provide a 'living wage' to all persons employed in providing the program or service; any limitations on the total number of clients to be served at any one time; and the total number of clients to be served during the contract period.



### **III. Impact Analysis**

This section relates to any potential impact on current Department on Aging clients if the application is funded or not funded, especially where the transfer to a new provider would seriously complicate the delivery of service to the clients. Services that will require a client impact analysis and careful consideration for the continuity of care include but are not limited to: Case Management and Delivery Services for Home Delivered Meals, Family Caregiver Support and Alzheimer's Disease Direct Services, Family Support for Aging and Persons with Developmental Disabilities, Programs in Minority Senior Centers, Programs in United Community Center Senior Center, Shopping and Errand Services, Services to Native American Elderly, and Community Outreach and Access Services to Southeast Asian American Elderly.

### **IV. Ability and Willingness to Provide a Living Wage and Comparable Benefits**

This section relates to the applicant's ability and commitment compared to other applicants to pay its hourly workers a 'living wage' and to provide all full-time employees with family supporting benefits similar to those it provides to full-time managerial, professional, and administrative personnel, including comparable health insurance coverage and pension plans. The reviewer's analysis will include a review of all information submitted by the applicant to describe and document its wage and benefit policies and a comparison with similar information submitted by applicants for the same Program/Service area.

## SECTION IV

### SUMMARY OF CURRENT DEPARTMENT ON AGING CONTRACT PROVISIONS

Following is a summary of the major provisions currently found in all Milwaukee County Department on Aging contracts. Please be advised that contractors with the Department on Aging must comply with all contract provisions as well as Section VI, Program/Service Guidelines or Specifications for each contracted service and the Department's Administrative Policies and Procedures. All applicants are requested to review the Department on Aging's current service contract forms in their entirety. Copies are available for inspection at the Milwaukee County Department on Aging. Applicants are advised that the contractual provisions for 2013 may be revised to comply with changes in federal, state, or local requirements.

#### SUMMARY OF CONTRACT PROVISIONS:

1. Unless otherwise specified, Department on Aging contracts are for a twelve month period, from January 1, to December 31, 2014.
2. Contractors may not co-mingle Department on Aging funds with funds from any other source.
3. Contractors must submit an agency-wide budget providing full disclosure of their anticipated revenues and expenses before a Department on Aging contract will be finalized.
4. Department on Aging contractors will be paid on a reimbursement basis. The contractor must submit an itemized list of actual monthly expenses, if funded under a grant, or of units of service provided, if providing a purchased service, to the Department on Aging on or before the 5th working day of each month following each month of the contract period. Payments may not be processed until all reports are submitted with required signatures. Any deviation from reporting requirements must be approved in writing by the Department on Aging.
5. Every officer, director, agent or employee of the agency who is authorized to handle program funds must be bonded. The bond must be for \$10,000, or 25 percent of the total amount of the largest contract award, whichever is greater. Both the contractor and the Department on Aging must be named as insured.
6. Prior written approval must be secured from the Department on Aging before any line item of the approved budget may be changed by more than \$500.
7. Contractor must maintain insurance in the following minimum coverage and comply with these insurance requirements:

<u>Type of Coverage</u>	<u>Minimum Limits</u>
<b>Wisconsin Workers Compensation</b> or Proof of All States coverage	Statutory
<b>Employers Liability</b>	\$100,000/\$500,000/\$100,000

**Commercial General Liability**

Bodily Injury & Property Damage (Incl. Personal Injury, Fire, Legal Contractual & Products/Completed Operations)	\$1,000,000 per Occurrence \$1,000,000 General Aggregate
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**Automobile Liability**

Bodily Injury & Property Damage All Autos-Owned, non-owned, and/or hired	\$1,000,000 per Accident
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Uninsured Motorists	Per Wisconsin Requirements
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**Comprehensive Crime Coverage**

To include Fidelity, Theft, Money & Securities, Inside & Outside to protect loss of funds by embezzlement, theft, fire, etc.	Fidelity per Occurrence: Fidelity coverage consistent with require- ments under 14. below. \$5,000 Money and Securities, Inside and Outside.
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- B. County, As Its Interests May Appear, shall be named as Additional Insured and be afforded a thirty (30) day written notice of cancellation or non-renewal. Disclosure must be made of any non-standard or restrictive additional insured endorsement, and any use of non-standard or restrictive additional insured endorsement will not be acceptable. Contractor shall submit a certificate of insurance indicating the above coverage for the duration of this Contract and for review and approval by County.
- C. A Waiver of Subrogation for Workers Compensation by endorsement in favor of Milwaukee County is required to be furnished. Additional insured endorsements (for General and Auto Liability), the endorsement for the Waiver of Subrogation for Workers Compensation and the insurance certificate indicating the above coverage are all required to be submitted for review and approval of the County. Coverage shall be placed with an insurance company approved by the State of Wisconsin and rated "A" per Best's Key Rating Guide.
- D. Additional information as to policy form, retroactive date, discovery provisions and applicable retentions, shall be submitted to County if requested, to obtain approval of insurance requirements. Any deviations, including use of purchasing groups, risk retention groups, etc., or requests for waiver from the above requirements shall be submitted in writing to the County for approval prior to the commencement of activities under this Contract.
- E. Contractor shall notify County immediately upon the commencement of any litigation against the Contractor where there is any possibility that County may be made a party thereto.
8. Contractors must comply with the provisions of the Wisconsin Department of Health Services "Allowable Cost Policy Manual," copies of which are available from the Department on Aging.
9. The Department on Aging reserves the right to withhold a contractor's monthly payments if the contractor has not submitted all required reports.

10. Contractors are obligated to accept all clients referred by the Department on Aging as long as contract funds or unexpended Program Revenue remain available. For referral requirements under specific programs, please see the relevant Program/Service Guidelines or Specifications.
11. Department on Aging contracts provide for administrative, contractual, and legal remedies in instances where contractors violate or breach contract terms. These include provisions for withholding payment, reimbursement by contractor, settlement of disputes, and termination of the contract by the Department.
12. Department on Aging contracts specifies the circumstances and manner in which a contract may be terminated by a contractor.
13. Contractors must allow on-site inspection of premises where contract services are provided by authorized representatives of Milwaukee County's Commission on Aging, Department on Aging, and Department of Audit, the Wisconsin Bureau on Aging and Disability Resources, and authorized representatives of other federal, state, and local agencies.
14. Contractors must agree to indemnify and hold harmless the Commission on Aging, its members, the Milwaukee County Department on Aging, and Milwaukee County against any and all liability, claims, losses, damages, costs, and expenses which they may sustain, incur, or required to pay by virtue of the act or omission of the contractor.
15. Contractors may not at any time subcontract purchased services without the prior written approval of the Department on Aging.
16. The dollar award of any Department on Aging contract may be reduced in the event that federal, state, or local funds are not made available or maintained at a level sufficient to continue the contract as originally executed.
17. Records must be maintained of all services provided and all expenditures made under a Department on Aging contract. Such records are to be maintained in the manner prescribed by the Department on Aging and are subject to inspection by authorized representatives of the Milwaukee County Department on Aging and Department of Audit, the Wisconsin Bureau on Aging and Disability Resources and other federal, state and local agencies. Such records must be retained for the period(s) prescribed by applicable federal, state, and local laws and regulations.
18. Contractors are required to comply with Executive Order 11246, entitled "Equal Employment Opportunity;" Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973, as amended; s. 51.01 (5) Wisconsin Statutes, and Section 56.17 County General Ordinances, which prohibit discrimination on the basis of age, race, religion, color, national origin, sex, sexual orientation, location, handicap, physical condition, or developmental disability.
19. While under contract with the Department on Aging, contractors shall not hire, retain, or utilize for compensation, any member, officer, or employee of the Department on Aging representing Milwaukee County or any person who, to the knowledge of the contractor, has a conflict of interest. No employee of the Department on Aging representing Milwaukee

- County shall be an officer or member of the board of directors, or have a proprietary interest in contractor's business.
20. All Department on Aging contracts are at all times subject to such local, state and federal laws and administrative regulations as exist at the time the contract is executed or which become effective after execution, but prior to termination of the contract.
  21. Department on Aging contractors must possess and maintain all licenses or certificates required under local, state, and federal law, ordinance, or regulation to provide contracted services.
  22. Department on Aging contractors must comply with the relevant provisions of Section 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act of 1990, as amended, relating to the accessibility of contracted services to persons with handicaps and disabilities.
  23. Contractors must comply with the Department on Aging's policy on soliciting, accepting, and expending client contributions (See Section V of these Guidelines).
  24. Contractors may not use or disclose any information concerning clients who receive services under a Department on Aging contract for any purpose not connected with the administration of the contractor's or the Department on Aging's responsibilities under the contract, except with the informed written consent of the client or the guardian of the client.
  25. Contractors must assure that service is available throughout the period of the contract.
  26. The Department on Aging has no responsibility for payments to vendors due to a vendor's over-production of contracted services.
  27. All contractors receiving federal funding are subject to the provisions of the Hatch Act, which limits partisan political activities by persons employed in federally funded programs.
  28. Should the Contractor request an advance payment exceeding \$10,000; the Contractor must provide County with a surety bond for an amount equal to the amount of the requested advance payment.
  29. Contractor agrees to cooperate with County in the implementation of County's Audit Fraud Hotline by posting notices to be provided by County in areas where all employees associated with the contract will have access to the notice. Notices are to be posted for the period of the Contract.
  30. All funds provided under a grant contract must be expended to support program activities or services occurring or provided within the effective period of the contract.
  31. Contractor is responsible for complying with the requirements of Wisconsin 1997 Act 27 and sections 48.685 and 50.065, Wis. Stats., including conducting employee background checks as may be required under state law.<sup>32</sup> Contractor certifies to the best of its knowledge and belief, that it and its principals; (1) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any

Federal department or agency; (2) have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of

Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property; (3) are not presently indicted for or otherwise criminally charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in (2) of this certification; and (4) have not within a three-year period preceding this contract had one or more public transactions (Federal, state or local) terminated for cause or default.

33. Contractor is responsible for complying with the following audit requirements:

- A. Unless waived in writing by County before June 30, 2015, Contractor shall submit to County, on or before June 30, 2015, or such later date that is mutually acceptable to Contractor and County, two (2) original copies of a certified financial and compliance audit report for calendar year 2014 performed by an independent certified public accountant (CPA) licensed to practice by the state of Wisconsin. CPA audit reports are required under Wisconsin Statutes, Section 46.036 (4)(c). Contractor's audit report will comply with the following conditions and requirements:

Non-profit Contractors who received aggregate federal financial assistance of \$500,000 or more, either directly or indirectly, for calendar year 2014, shall submit to County two (2) copies of a certified audit report for calendar year 2014 performed in accordance with the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. The certified audit report submitted by Contractor shall be conducted in conformance with the State of Wisconsin Department of Health and Family Services Provider Agency Audit Guide; the provisions of Government Auditing Standards (GAS) most recent revision published by the Comptroller General of the United States; and Generally Accepted Auditing Standards (GAAS) adopted by the American Institute of Certified Public Accountants (AICPA). **Contractor shall submit to County a statement acknowledging that Contractor received aggregate federal funding of \$500,000 or more for calendar year 2014.**

For-profit Contractors who received \$25,000 or more of financial assistance, either directly or indirectly; and, non-profit Contractors who received \$25,000 or more of financial assistance but less than \$500,000 of aggregate federal financial assistance, either directly or indirectly, for calendar year 2014, shall submit to County, two (2) copies of a certified audit report for calendar year 2014 conducted in accordance with the State of Wisconsin Department of Health and Family Services Provider Agency Audit Guide; the provisions of Government Auditing Standards (GAS) most recent revision published by the Comptroller General of the United States; and Generally Accepted Auditing Standards (GAAS) adopted by the American Institute of Certified Public Accountants (AICPA). **Contractor shall submit to County a statement acknowledging that Contractor did not receive aggregate federal funding of \$500,000 or more for calendar year 2014.**

Regardless of status or format, all CPA audits and reports referenced above shall contain the following Financial Statements and Auditor's Reports:

**(1) Financial Statements for the Entire Organization**

- a. Comparative Balance Sheet for Total Agency.
- b. Statement of Operations for Total Agency.
- c. Statement of Changes in Financial Position or Statement of Cash Flows for Total Agency.
- d. Supplementary schedules of revenues and expenses identified by funding source for each program or service referenced in Exhibit I, including non-federal matching share, if required, and client contributions.
- e. Notes to financial statements, including units of service, if applicable, provided by contract (if not disclosed on the face of the financial statements), and disclosure of related party transactions, if any, and the source of the non-federal matching share, if such matching share is required.

**(2) Auditor's Reports**

- a. Report on the financial position, results of operations, and changes in the financial position or Statement of Cash Flows for the entire agency.
- b. Report on compliance, including compliance with applicable laws and regulations, and any subsequent revisions, and compliance with material financial terms and conditions of this Contract, including allowability of program costs.
- c. Report on Evaluation of Internal Accounting Controls. A copy of any management letter or equivalent document issued in conjunction with the audit shall be provided to County.
- d. Findings of non-compliance.
- e. Schedule of questioned costs and the potential amount of repayment prior to offsetting any unrelated items.
- f. Schedule of Federal and State awards.
- g. A report on the status of action(s) taken on prior audit findings.

**(3) General**

The following is a summary of the general laws, rules and regulations with which the auditor should be familiar in order to satisfactorily complete the audit.

- a. GAO, Standards for Audit of Governmental Organizations, Programs, Activities and Functions - current revision.
- b. AICPA, Generally Accepted Auditing Standards – current revision

- c. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.
  - d. OMB Circular A-133, Compliance Supplement
  - e. OMB Circular A-122, Cost Principles For Nonprofit Organizations.
  - f. OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments.
  - g. Wisconsin State Statutes, Section 46.036, Purchase of Care and Services.
  - h. State of Wisconsin, State Single Audit Guidelines, Standards and Procedures, current edition; and Appendix F., "Compliance Supplement - State Financial Assistance Programs."
  - i. Wisconsin Department of Health and Family Services, Provider Agency Audit Guide - current revision.
  - j. Wisconsin Department of Health and Family Services, Allowable Cost Policy Manual - current revision.
  - k. Wisconsin Department of Administration, Single Audit Guidelines – current revision.
- B. Contractor hereby authorizes and directs its Certified Public Accountant, if requested, to share his/her work papers with County, including the Department on Aging and the Department of Audit, or their designees, and with representatives of Federal and State funding agencies, including the Wisconsin Department of Health and Family Services.
- C. Contractor and County mutually agree that the County Director of Audits, as well as state and federal officials, reserve the right to review certified audit reports or financial statements and perform additional audit work as deemed necessary and appropriate, it being understood that additional overpayment refund claims or adjustments to prior claims may result from such reviews.
- D. Contractor agrees that County is entitled to repayment of amounts identified as a result of the audit required under this section, and acknowledges that failure to repay such amounts may result in legal action as determined by Milwaukee County Corporation Counsel. Interest shall be charged by County on outstanding repayments as set forth in s.46.09 (4) (h) Milwaukee County General Ordinances.
- E. Contractor's reporting on a fiscal year other than a calendar year shall be considered in compliance with contractual audit requirements upon submittal of the following:
- (1) Filing of contractor's fiscal year audit, meeting the audit requirements in 9. A. (1), (2) and (3) or 10. A. (1), (2) and (3), within 180 calendar days of the fiscal year closing.



- (2) Schedules of revenues and expenses identified by funding source for each program or activity referenced in Exhibit I of the Contract. The schedules shall be reviewed and compiled by Contractor's auditor(s) with all information required in paragraph 9. A. (2) a. or 10. A. (2) a. for the period from the close of Contractor's fiscal year through the end of the calendar year, on or before June 30, 2015, or such later date that is mutually acceptable to Contractor and County.
- F. Contractor agrees to submit to County plans for correcting weaknesses identified in Contractor's audit.
- G. Contractor agrees to cooperate with County in the implementation of County's Audit Fraud Hotline by posting notices to be provided by County in areas where all employees associated with this Contract will have access to the notices for the duration of this Contract.
- H. Contractor shall maintain records for audit purposes for a period of at least four (4) years following contract termination.
- I. Contractors who subcontract with other providers for the provision of care and services are required by federal and state regulations to monitor their subrecipients.
- J. Failure on the part of the Contractor to comply with these requirements shall result in withholding of any payments otherwise due Contractor from County and ineligibility for future contracts with County until such time as these requirements are met.

## **SECTION V**

### **CONTRIBUTION POLICY**

At the request of the Regional Office of the U.S. Administration on Aging and the Wisconsin Bureau on Aging and Disability Resources, the Milwaukee County Commission on Aging adopted the following policy for agencies receiving Department on Aging funds. (Applicant must describe their proposed contribution policy in the appropriate part of Exhibit I, Section 2.0, Program Summary, and attach a copy of the text of their proposed contribution solicitation as Appendix 7 to Exhibit I.)

#### I. Requirement Governing Contributions for Older Americans Act Funded Services

Older Americans Act regulations require service providers to:

- A. Provide each older person with a free and voluntary opportunity to contribute to the cost of the service.
- B. Protect the privacy of each older person with respect to his or her contribution.
- C. Use all contributions to expand the services of the provider. In a purchase contract, the vendor must use the contributions to provide additional units of service.

#### II. Department on Aging Position on Program Revenue

The opportunity to contribute to services is important both to maintaining the dignity of individual older persons and to increasing the resources available to aging programs. In view of this, the Department on Aging urges its service providers to give careful consideration to the manner and method by which they fulfill this requirement.

#### III. Policies on Contributions

##### A. Suggested Contribution Schedule

Each service provider may develop a suggested contribution schedule for services. In developing a contribution schedule, the provider must consider the income ranges of older persons in the community and the provider's other sources of revenue for the service. All contribution schedules must receive approval from the Department on Aging before implementation.

##### B. Discretion of the Recipient

Each client must be allowed to determine what he or she is able to contribute toward the cost of a service received. No person may be denied a service, or in any way be penalized, for not contributing.

##### C. Regard for Client's Dignity

Regard for dignity not only entails an opportunity to contribute by persons who are able, but also freedom from embarrassment for those who cannot. Accordingly, the methods

for receiving contributions must be handled in a manner that does not publicly differentiate between contributions based on the amount contributed.

D. Contributions as Program Revenue

Contributions made by older people are considered program revenue.

IV. Use of Program Revenue

- A. Program revenue is to be used to expand the size or scope of the program. In a purchase of service contract, the provider will use the program revenue from contributions to provide additional units of service, and this revenue cannot be used to offset the amount of the unit rate.
- B. All expenditures made from program revenue are subject to the same allowable cost policies as are the award funds.
- C. Program revenue must not be considered or used as a matching contribution.

V. Time Period for Spending Program Revenue

Program revenue must be spent as it is generated and within the contract period. Program revenue that is unspent at the end of a contract period must be spent no later than 60 (sixty) days after the contract ends.

VI. Milwaukee County Department on Aging Responsibilities for Program Revenue

The Department on Aging is responsible for providing the assistance and supervision needed to assure that its service providers offer an opportunity for contributions in accord with the policies set forth herein.

VII. Reporting Program Revenue

All Department on Aging service providers are required to report program revenue on their monthly Expenditure Reports or Purchase of Service Financial Reports. Any questions regarding these forms should be addressed to the appropriate Department on Aging contract manager.

VIII. Prior Approval

All correspondence, notices or posters used by service providers to inform clients of their opportunity to contribute toward the cost of the service must be approved by the Department on Aging prior to distribution.

IX. Exceptions to These Policies

Sections of this policy may be modified in the specific Program/Service Guidelines or Specifications. See Section VI for the appropriate section on client contributions for any additional clarification.

**SECTION VI**

**DEPARTMENT ON AGING  
PROGRAM/SERVICE GUIDELINES or SPECIFICATIONS**

(Distributed Separately)

**SECTION VII**

**DEPARTMENT ON AGING PROPOSAL FORMAT - EXHIBIT I**

(Distributed Separately as the **FORMS PACKET**)